

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 690**

**SALEM CIVIC CENTER RETAILERS' OCCUPATION TAX**

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**AUTHORITY:** Implementing Section 12 of the Salem Civic Center Law of 1997 [70 ILCS 200/245-12] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-95].

**SOURCE:** Adopted at 21 Ill. Reg. 2390, effective February 3, 1997; amended at 25 Ill. Reg. 8260, effective June 22, 2001.